

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)
Petitioner)
V.)
RICHARD A. GORDON)
Respondent)
M.B.D. No. 05-MC-10318 RGS

DECLARATION OF REVENUE OFFICER

I, David Malo, declare:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division of the Office of the Area Director of the Internal Revenue Service at 166 Main Street, Brockton, MA 02301. I make this declaration based on personal knowledge or information provided to me in the course of my employment.
2. In my capacity as a Revenue Officer, I am conducting an investigation to determine the tax liability of Richard A. Gordon for the period(s) ending December 31, 2002 and December 31, 2003.
3. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued on April 21, 2005, an administrative summons to Richard A. Gordon to give testimony and to produce documents as described in same summons. The summons is attached to the Petition as Exhibit A.
4. In accordance with 26 U.S.C. § 7603, on April 21, 2005, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent Richard A. Gordon, by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed, as evident in the certificate of service on the reverse side of the summons.

5. On May 9, 2005, Richard A. Gordon failed to comply with the summons.

The respondent's refusal to comply with the summons continues to the date of this Declaration.

6. The books, papers, records or other data sought by the summons are not already in possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to determine the federal tax liability of Richard A. Gordon for the period(s) ending December 31, 2002 and December 31, 2003.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 15 day of July, 2005



David Malo
Revenue Officer